SCHEDULE A Form 740

KENTUCKY ITEMIZED DEDUCTIONS

➤ Attach to Form 740. ➤ See instructions.

2002

Your Social Security Number

Revenue Cabinet

Enter name(s) as shown on Form 740, page 1.

Madical and		Do not include expenses reimbursed or paid by othe	rs.				
Medical and Dental		Medical and dental expenses 1		D - I	1		
Expenses	2.	Enter 7.5% (.075) of the amount from Form 740, line 13 2	2000	Dol	lars	og good	ents
	3.	Total medical and dental. Subtract line 2 from line 1. If zero or less	, enter -0 ➤ 3			. C	0 (
Taxes	4.	Local income taxes (do not include state income tax) 4					
Iakes	5.	Real estate taxes 5					
Note:	6.	Personal property taxes					
Sales and use taxes are not	7.	Other taxes (list)					
deductible.		7	200			9 900	
	8.	Total taxes. Add lines 4 through 7. Enter here	≯ 8] - C	0
Interest Expense	9.	Home mortgage interest and points reported to you on					
		federal Form 1098 9					
	10.	Home mortgage interest not reported to you on federal					
		Form 1098 (if paid to an individual, show that person's					
Note:		name, identifying number and address)					
Personal interest							
is not	11	Deinte not reported to you on federal Form 1000					
deductible.	11.	Points not reported to you on federal Form 1098 (see instructions for special rules)11					
	12	Investment interest (attach federal Form 4952 if required) . 12					
	12.	investment interest (attach reachart of the 4732 in required). 12	100				١ ٨
	13.	Total interest. Add lines 9 through 12. Enter here	≻ 13			1 - 12	, 0
	14.	Contributions by cash or check 14					
Contributions Note:	15.	Other than cash or check (attach federal Form 8283					
For any contri-		if over \$500)					
bution of \$250 or more, see	16.	Artistic charitable contributions deduction					
instructions.		(attach copy of appraisal)					
	17.	Carryover from prior year 17				1 17	
	18.	Total contributions. Add lines 14 through 17. Enter here	≻ 18] - L	0
Casualty and	19.	Enter amount from attached federal Form 4684,					
Theft Losses		Section A, line 16					
		Enter 10% (.10) of the amount from Form 740, line 1320	200			9 900	
	21.	Total casualty or theft loss(es). Subtract line 20 from line 19. If zero or less, enter -0-	≻ 21			. C	0
	22	Unreimbursed employee expenses—job travel, union dues,					
Job Expenses	22.	job education, etc. (attach Form 2106 or 2106-EZ if					
and Most Other		applicable) list 22					
	23.	Tax preparation fees					
Deductions	24.	Other (investment, safe deposit box, etc.) list					
		24					
		Add the amounts on lines 22, 23 and 24. Enter here 25					
	26.	Enter 2% (.02) of the amount from Form 740, line 13 26	200			9 300	
	27.	Total. Subtract line 26 from line 25. If zero or less, enter -0	≻ 27] - [C	0
Other Miscellaneous	28.	Other (see instructions) list					۸ ۸
Deductions			> 28			1 - L	0
Total Itemized							١
Deductions	29.	Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here	≻ 29] - L	0

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- ★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$137,300, enter total itemized deductions on Form 740, line 14, Column B.
- ★ All others go to page 2.



If the amount on Form 740, line 13, exceeds \$137,300 (\$68,650 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1.	Percent of income (Form 740, line 13, Column A) to total income (Form 740, total of line 13, Columns A and B)	%
2.	Percent of income (Form 740, line 13, Column B) to total income (Form 740, total of line 13, Columns A and B)	%
3.	Percent on line 1 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 14, Column A)	
4	Percent on line 2 times total deductions entered on page 1. line 29 (enter here and on Form 740, line 14. Column B)	

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 13, exceeds \$137,300 (\$68,650 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
 If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 13, Column A) to total income (Form 740, total of line 13, Columns A and B); enter in Column B the percent of income (Form 740, line 13, Column B) to total income (Form 740, total of line 13, Columns A and B). 		
 If single, married filing a joint return or married filing separate returns, enter 100% in Column B. 	%	%
Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B	1	1
Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B	2	2
Note : Be sure your total gambling losses are clearly identified on line 28.		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE ; enter the amount from line 1 above on Form 740, line 14.)	3	3
4. Multiply the amount on line 3 above by 80% (.80)	4	4
5. Enter the amount from Form 740, line 13	5	5
6. Enter \$137,300 (\$68,650 if married filing separately on a combined return or separate returns)	6	6
 Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE; enter the amount from line 1 above on Form 740, line 14.) 	7	7
8. Multiply the amount on line 7 above by 3% (.03)	8	8
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here	9	9
Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 14	10	10